

EXHIBIT B

Case Administration (6.30 Hours; \$ 2,919.50)

Services rendered in this category pertain to the general administration of the bankruptcy case and coordination with local counsel to the Asbestos Committee on all pending matters.

Total Task Code .04 6.30

Claim Analysis Objection & Resolution (Asbestos) (8.10 Hours; \$ 6,804.00)

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtor's estates.

Total Task Code .05 8.10

Claim Analysis Objection & Resolution (Non-Asbestos) (.60 Hours; \$ 297.00)

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtor's estates.

Total Task Code .06 .60

Committee, Creditors', Noteholders' or Equity Holders' (1.00 Hours; \$ 920.00)

Services rendered in this category include Committee meetings and conference calls, general memoranda to Committee and national counsel, telephone inquiries from Committee members and/or his counsel.

Total Task Code .07 1.00

Fee Applications, Applicant (4.50 Hours; \$ 1,572.50)

Services rendered in this category pertain to the preparation and review of Caplin & Drysdale's fee applications, including the fees and expenses of Caplin & Drysdale's special consultant, Professor Elizabeth Warren.

Total Task Code .12 4.50

Hearings (36.80 Hours; \$ 23,958.00)

- 2 -

Services rendered in this category pertain to the preparation for and attendance at court hearings relating to the issues in these bankruptcy proceedings.

Total Task Code .15 36.80

Litigation and Litigation Consulting (457.90 Hours; \$ 204,751.00)

Services rendered in this category pertain to litigation regarding all matters other than insurance recovery and relief from the automatic stay.

Total Task Code .16 457.90

Plan & Disclosure Statement (81.30 Hours; \$ 66,840.00)

Services rendered in this category pertain to efforts to the formulation of a reorganization plan and disclosure statement and selection of a representative for future claimants.

Total Task Code .17 81.30

Travel – Non Working (85.30 Hours; \$ 26,182.75)

Services rendered in this category include nonworking time spent by Caplin & Drysdale attorneys traveling to hearings, conferences and Committee meetings. Such time is billed at one-half an attorney's usual hourly rate.

Total Task Code .21 85.30